

Regular Session, 2013

HOUSE BILL NO. 684

BY REPRESENTATIVE LEGER

TAX/EXCISE: Provides relative to the levy of the state excise tax on gasoline and diesel fuel

1 AN ACT

2 To amend and reenact R.S. 47:818.12(A) and (B), relative to state excise taxes; to provide
3 with respect to the state tax levied on gasoline and diesel fuel; to provide for an
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:818.12(A) and (B) are hereby amended and reenacted to read as
7 follows:

8 §818.12. Taxes levied; rates

9 A. There is hereby levied a tax of sixteen cents per ~~net~~ gallon on all gasoline
10 as defined in this Part sold, used, or consumed in the state of Louisiana for domestic
11 consumption.

12 B. There is hereby levied a tax of sixteen cents per ~~net~~ gallon on all diesel
13 fuel as defined in this Part sold, used, or consumed in the state of Louisiana for the
14 operation of motor vehicles, licensed or required to be licensed for highway use.

15 * * *

16 Section 2. This Act shall become effective on January 1, 2014.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Leger

HB No. 684

Abstract: Deletes the requirement that the state excise tax levied on gasoline and diesel fuels be levied on each net gallon of such fuel.

Present law provides for the levy of a tax of 16¢ per net gallon on all gasoline and diesel fuel as defined in present law sold, used, or consumed in the state for domestic consumption or for the operation of licensed motor vehicles for highway use.

Proposed law retains present law but removes the requirement that the tax be levied on each net gallon.

Effective Jan. 1, 2014.

(Amends R.S. 47:818.12(A) and (B))